

**GOVERNMENT OF TELANGANA
ABSTRACT**

The Telangana Goods and Services Tax Rules, 2017 – Amendment to certain Rules
– Notification-Orders - Issued.

REVENUE (CT-II) DEPARTMENT

G.O.Ms.No. 113

Dated: 21-10-2020

Read the following :-

1. G.O.Ms No. 121 Revenue (CT-II) Department, Dt: 30-06-2017.
2. From the Commissioner of State Tax, Telangana, Hyderabad, CCT's Ref No. A(1)/70/2017, Dt. 11-09-2020.

ORDER:-

The following Notification will be published in an Extra-ordinary issue of Telangana Gazette Dt.21.10.2020.

NOTIFICATION

In exercise of the powers conferred by section 164 of the Telangana Goods and Services Tax Act, 2017 (Telangana Act No.23 of 2017), the State Government hereby makes the following Rules further to amend the Telangana Goods and Services Tax Rules, 2017 issued in G.O.Ms.No.121, Revenue (CT.II) Department dated 30.06.2017 and as subsequently amended from time to time, namely:-

1. These Rules may be called the Telangana Goods and Services Tax (Seventh Amendment) Rules, 2020.
2. In the Telangana Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), with effect from the 01st day of April, 2020, in rule 7, for the Table, the following Table shall be substituted, namely:-

“Table

Sl. No.	Section under which composition levy is opted	Category of registered persons	Rate of tax
(1)	(1A)	(2)	(3)
1.	Sub-sections (1) and (2) of section 10	Manufacturers, other than manufacturers of such goods as may be notified by the Government	half per cent of the turnover in the State or Union territory

2.	Sub-sections (1) and (2) of section 10	Suppliers making supplies referred to in clause (b) of paragraph 6 of Schedule II`	two and a half per cent of the turnover in the State or Union territory
3.	Sub-sections (1) and (2) of section 10	Any other supplier eligible for composition levy under sub-sections (1) and (2) of section 10	half per cent of the turnover of taxable supplies of goods and services in the State or Union territory
4.	Sub-section (2A) of section 10	Registered persons not eligible under the composition levy under sub-sections (1) and (2), but eligible to opt to pay tax under sub-section (2A), of section 10	three per cent of the turnover of supplies of goods and services in the State or Union territory.”.

3. In the said rules, in rule 26 in sub-rule (1), for the second proviso, with effect from 27th day of May, 2020, following provisos shall be substituted, namely: -

“Provided further that a registered person registered under the provisions of the Companies Act, 2013 (Central Act No.18 of 2013) shall, during the period from the 21st day of April, 2020 to the 30th day of September, 2020, also be allowed to furnish the return under section 39 in **FORM GSTR-3B** verified through electronic verification code (EVC).

Provided also that a registered person registered under the provisions of the Companies Act, 2013 (Central Act No.18 of 2013) shall, during the period from the 27th day of May, 2020 to the 30th day of September, 2020, also be allowed to furnish the details of outward supplies under section 37 in **FORM GSTR-1** verified through electronic verification code (EVC).”.

4. In the said rules, for the rule 67A, with effect from the 01st day of July, 2020, the following rule shall be substituted, namely:-

“67A. Manner of furnishing of return or details of outward supplies by short messaging service facility.- Notwithstanding anything contained in this Chapter, for a registered person who is required to furnish a Nil return under section 39 in **FORM GSTR-3B** or a Nil details of outward supplies under section 37 in **FORM GSTR-1** for a tax period, any reference to electronic furnishing shall include furnishing of the said return or the details of outward supplies through a short messaging service using the registered mobile number and the said return or the details of outward supplies shall be verified by a registered mobile number based One Time Password facility.

Explanation. - For the purpose of this rule, a Nil return or Nil details of outward supplies shall mean a return under section 39 or details of outward supplies under section 37, for a tax period that has nil or no entry in all the Tables in **FORM GSTR-3B** or **FORM GSTR-1**, as the case may be.”.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

**SOMESH KUMAR
CHIEF SECRETARY &
SPECIAL CHIEF SECRETARY TO GOVERNMENT**

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing) Telangana, Hyderabad for publication of the Notification (He is requested to supply 50 copies of the notification to this Department and 300 copies to Commissioner of Commercial Taxes, Telangana, Hyderabad)

The Commissioner of State Tax, Telangana State, Hyderabad.

The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building, Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad-500 004.

Copy to:

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department

The P.S. to Principal Secretary to Hon'ble Chief Minister,
Government of Telangana(NR)

The P.S. to Special Chief Secretary to Government,
Revenue (CT&Ex) Department

Sf /Sc.

//FORWARDED :: BY ORDER//

SECTION OFFICER